



OFFICE OF THE ATTORNEY GENERAL OF TEXAS
AUSTIN

GERALD C. MANN
ATTORNEY GENERAL

Wichita Co,

Mr. J. O. Gowdy
County Auditor
Wichita Falls, Texas

Dear Sir:

Opinion No. 0-1486

Re: May a Tax Assessor-Collector destroy the original inventory renditions of property taxpayers for past years, and if so, how many years should such records be kept before being destroyed?

Your letter of September 23, 1939, requesting an opinion from this department as to whether the Tax Assessor-Collector can destroy the original inventory renditions of property taxpayers received.

Article 7222, Revised Statutes, provides:

"The assessor of taxes shall on or before the first day of August of each year return his rolls or assessment books of the taxable property rendered to him or listed by him for that year, after they have been made in accordance with the provisions of this title to the county board of equalization, * * *".

Article 7223 provides:

"The assessor of taxes shall at the same time deliver to the board of equalization all the lists, statements of all property which shall have been made out or received by him, and ar-

Mr. J. G. Cowdy - page 2

ranged in alphabetical order, together with the roll withdrawn to aid him in the past assessment. The lists and statements shall be filed in the county clerk's office, and remain there for the inspection of the public.

Under the plain provisions of the above Articles, these original lists of inventory renditions should be arranged by the Tax Assessor-Collector in alphabetical order, and filed in the County Clerk's office, and the County Clerk is thereafter the custodian of same.

Very truly yours

ATTORNEY GENERAL OF TEXAS

By

Geo. V. Barcus

Geo. V. Barcus
Assistant

APPROVED OCT 4, 1939

CWD-MH

[Signature]
FIRST ASSISTANT
ATTORNEY GENERAL

